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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Allowed: July 15, 2008

In re the Application of: **Yoshifumi TANIMOTO et al.**

Art Unit: **2142**

Application Number: **10/632,863**

Examiner: **Christopher D. Biagini**

Filed: **August 4, 2003**

Confirmation Number: **4619**

For: **ELECTRONIC MAIL CLIENT AND RECORDING MEDIUM RECORDING
PROGRAM FOR CLIENT**

Attorney Docket Number: **030817**
Customer Number: **38834**

**SUBMISSION OF SUBSTITUTE DECLARATION
AND POWER OF ATTORNEY**

MAIL STOP: ISSUE FEE

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

September 9, 2008

Sir:

Submitted herewith is a substitute declaration for the above-identified application as requested within the Examiner's Comment and Statement of Reasons for Allowance attached to the Notice of Allowance dated July 15, 2008.

If any additional fees are due with the filing of this paper, please charge Deposit Account No. 50-2866.

Respectfully submitted,

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WMS/if

Enclosure: Substitute Declaration